

**REVENUE DEPARTMENT[701]**

Created by 1986 Iowa Acts, chapter 1245.

TITLE I  
*ADMINISTRATION*CHAPTER 1  
CONVERSION CHARTCHAPTER 2  
ReservedCHAPTER 3  
VOLUNTARY DISCLOSURE PROGRAM

3.1(421,422,423) Voluntary disclosure program

CHAPTER 4  
ReservedCHAPTER 5  
PUBLIC RECORDS AND FAIR INFORMATION PRACTICES

- 5.1(17A,22,421,422) Definitions
- 5.2(17A,22,421,422) Statement of policy
- 5.3(17A,22,421,422) Requests for public records
- 5.4(17A,22,421,422) Access to confidential records
- 5.5(17A,22,421,422) Requests for treatment of a record as a confidential record and its withholding from examination
- 5.6(17A,22,421,422) Consensual disclosure of confidential records
- 5.7(17A,22,421,422) Tax information disclosure designation
- 5.8(17A,22,421,422) Disclosures without the consent of the subject
- 5.9(17A,22,421,422) Release to subject or owner of record
- 5.10(17A,22,421,422) Personally identifiable information collected and stored by the department
- 5.11(17A,22,421,422) Retention of submitted documents
- 5.12(17A,22,421,422) Limited applicability

CHAPTER 6  
ORGANIZATION

- 6.1(17A) Establishment of the department
- 6.2(17A) Mission
- 6.3(17A) Office
- 6.4(17A) Department Internet website
- 6.5(17A) Organization of the department

CHAPTER 7  
APPEALS, TAXPAYER REPRESENTATION, AND OTHER ADMINISTRATIVE PROCEDURES

- 7.1(421,17A) Applicability and scope of rules
- 7.2(421,17A) Definitions
- 7.3(17A) How to submit an appeal, petition or related documents; service
- 7.4(17A) Time requirements for filings
- 7.5(17A) Form and style of documents
- 7.6(17A,22,421,422) Authorized representatives—powers of attorney and representative certifications
- 7.7(17A) Docket
- 7.8(17A) Identifying details, requests for redaction
- 7.9(17A) Appeals

7.10(17A)	Resolution of tax liability
7.11(17A)	Informal stage of the appeals process
7.12(17A,421)	Dismissal of appeals
7.13(17A,421)	Expedited hearings and demands to waive informal proceedings
7.14(17A)	Answer
7.15(17A)	Subpoenas
7.16(17A)	Commencement of contested case proceedings
7.17(17A)	Discovery
7.18(17A)	Prehearing conference
7.19(17A)	Contested case proceedings
7.20(17A)	Interventions
7.21(17A)	Record and transcript
7.22(17A)	Application for rehearing
7.23(17A)	Ex parte communications and disqualification
7.24(17A)	Declaratory order—in general
7.25(17A)	Department procedure for rule making
7.26(17A)	Public inquiries on rule making and the rule-making records
7.27(17A)	Criticism of rules
7.28(17A)	Waiver of certain department rules
7.29(17A)	Petition for rule making
7.30(9C,91C)	Procedure for nonlocal business entity bond forfeitures
7.31(421)	Abatement of unpaid tax
7.32(421)	Time and place of taxpayer interviews
7.33(421)	Mailing to the last-known address or personal delivery of notices of assessment and refund denial letters
7.34	Reserved
7.35(421)	Taxpayer designation of tax type and period to which voluntary payments are to be applied
7.36(421)	Tax return preparers
7.37(441)	Appeals of director's rejection of assessor appointment or reappointment
7.38(441)	Appeals and hearings regarding the director's intent to remove a member of the board of review
7.39(17A)	Licenses

## CHAPTER 8 FORMS AND COMMUNICATIONS

8.1(17A,421)	Definitions
8.2(17A,421)	Department forms
8.3(17A,421)	Substitute forms
8.4(17A)	Description of forms
8.5(422)	Electronic filing of Iowa income tax returns
8.6(421)	Electing to receive communications in electronic format in lieu of paper
8.7(422,533)	Mandatory electronic filing for certain taxpayers

## CHAPTER 9 Reserved

## CHAPTER 10 INTEREST, PENALTY, EXCEPTIONS TO PENALTY, AND JEOPARDY ASSESSMENTS

10.1(421)	Definitions
10.2(421)	Interest
10.3(422,423,450,452A)	Interest on refunds and unpaid tax
10.4(421)	Frivolous return penalty

10.5(421)	Improper receipt of credit, refund, exemption, reimbursement, rebate, or other payment or benefit	
10.6(421)	Penalties	
10.7(421)	Waiver of penalty	
10.8(421)	Tax return extension in disaster areas	
10.9(421)	Failure to file penalty	
10.10 to 10.19	Reserved	
		RETAIL SALES
10.20 to 10.29	Reserved	
		USE
10.30 to 10.39	Reserved	
		INDIVIDUAL INCOME
10.40 to 10.49	Reserved	
		WITHHOLDING
10.50 to 10.55	Reserved	
		CORPORATE
10.56 to 10.65	Reserved	
		FINANCIAL INSTITUTIONS
10.66 to 10.70	Reserved	
		MOTOR FUEL
10.71(452A)	Penalty and enforcement provisions	
10.72(452A)	Interest	
10.73 to 10.75	Reserved	
		CIGARETTES AND TOBACCO
10.76(453A)	Penalties	
10.77(453A)	Interest	
10.78	Reserved	
10.79(453A)	Request for statutory exception to penalty	
10.80 to 10.84	Reserved	
		INHERITANCE
10.85 to 10.89	Reserved	
		IOWA ESTATE
10.90 to 10.95	Reserved	
		GENERATION SKIPPING
10.96 to 10.100	Reserved	
		FIDUCIARY INCOME
10.101 to 10.109	Reserved	
		HOTEL AND MOTEL
10.110 to 10.114	Reserved	
		ALL TAXES
10.115(421)	Application of payments to penalty, interest, and then tax due for payments made on or after January 1, 1995, unless otherwise designated by the taxpayer	
		JEOPARDY ASSESSMENTS
10.116(422,453B)	Jeopardy assessments	
10.117(422,453B)	Procedure for posting bond	
10.118(422,453B)	Time limits	

- 10.119(422,453B) Amount of bond
- 10.120(422,453B) Posting of bond
- 10.121(422,453B) Order
- 10.122(422,453B) Director's order
- 10.123(422,453B) Type of bond
- 10.124(422,453B) Form of surety bond
- 10.125(422,453B) Duration of the bond
- 10.126(422,453B) Exoneration of the bond

#### CHAPTER 11 ADMINISTRATION

- 11.1(422,423) Definitions
- 11.2(422,423) Statute of limitations
- 11.3(422,423) Credentials and receipts
- 11.4(422,423) Retailers required to keep records
- 11.5(422,423) Audit of records
- 11.6(422,423) Billings
- 11.7(422,423) Collections
- 11.8(422,423) No property exempt from distress and sale
- 11.9(422,423) Information confidential
- 11.10(423) Bonding procedure

#### CHAPTERS 12 to 19 Reserved

#### CHAPTER 20 FILING AND EXTENSION OF TAX LIENS AND CHARGING OFF UNCOLLECTIBLE TAX ACCOUNTS

- 20.1(422,423) Definitions
- 20.2(422,423) Lien attaches
- 20.3(422,423) Purpose of filing
- 20.4(422,423) Place of filing
- 20.5(422,423) Time of filing
- 20.6(422,423) Period of lien
- 20.7(422,423) Fees

#### CHAPTER 21 FEDERAL OFFSET FOR IOWA INCOME TAX OBLIGATIONS

- 21.1(421,26USC6402) Purpose and general application of offset of a federal tax overpayment to collect an Iowa income tax obligation
- 21.2(421,26USC6402) Definitions
- 21.3(421,26USC6402) Prerequisites for requesting a federal offset
- 21.4(421,26USC6402) Procedure after submission of evidence
- 21.5(421,26USC6402) Notice by Iowa to the Secretary to request federal offset
- 21.6(421,26USC6402) Erroneous payments to Iowa
- 21.7(421,26USC6402) Correcting and updating notice to the Secretary

#### CHAPTER 22 COLLECTION OF DEBTS OWED THE STATE OF IOWA OR A STATE AGENCY

- 22.1(421) Definitions
- 22.2(421) Scope and purpose
- 22.3(421) Participation guidelines

- 22.4(421) Duties of the agency
- 22.5(421) Duties of the department—performance of collection
- 22.6(421) Payment of collected amounts
- 22.7(421) Reimbursement for collection of liabilities
- 22.8(421) Confidentiality of information
- 22.9(421) Subpoena of records from public or private utility companies

#### CHAPTER 23

##### DEBT COLLECTION AND SELLING OF PROPERTY TO COLLECT DELINQUENT DEBTS

- 23.1(421,422,626,642) Definitions
- 23.2(421,422,626,642) Sale of property
- 23.3(421,422,626,642) Means of sale

#### CHAPTER 24

##### LICENSE SANCTIONS FOR COLLECTION OF DEBTS OWED THE STATE OF IOWA OR A STATE AGENCY

- 24.1(272D) Definitions
- 24.2(272D) Purpose and use
- 24.3(272D) Challenge to issuance of certificate of noncompliance
- 24.4(272D) Use of information
- 24.5(272D) Notice to person of potential sanction of license
- 24.6(272D) Conference
- 24.7(272D) Issuance of certificate of noncompliance
- 24.8(272D) Stay of certificate of noncompliance
- 24.9(272D) Written agreements
- 24.10(272D) Decision of the unit
- 24.11(272D) Withdrawal of certificate of noncompliance
- 24.12(272D) Certificate of noncompliance to licensing authority
- 24.13(272D) Requirements of the licensing authority
- 24.14(272D) District court hearing

#### CHAPTER 25

##### CHALLENGES TO ADMINISTRATIVE LEVIES AND PUBLICATION OF NAMES OF DEBTORS

- 25.1(421) Definitions
- 25.2(421) Administrative levies
- 25.3(421) Challenges to administrative levies
- 25.4(421) Form and time of challenge
- 25.5(421) Issues that may be raised
- 25.6(421) Review of challenge
- 25.7(421) Actions where there is a mistake of fact
- 25.8(421) Action if there is not a mistake of fact
- 25.9 to 25.15 Reserved
- 25.16(421) List for publication
- 25.17(421) Names to be published
- 25.18(421) Release of information

#### CHAPTER 26

##### SETOFF OF QUALIFYING DEBTS OWED TO PUBLIC AGENCIES

- 26.1(421) Minimum qualifying debt amounts accepted
- 26.2(421) Minimum setoff amount
- 26.3(421) Memorandum of understanding required

26.4(421)	Certification to the department
26.5(421)	Notification of change in status of debt
26.6(421)	Multiple claims—priority of payment
26.7(421)	Challenges
26.8(421)	Requests for division of a public payment subject to setoff
26.9(421)	Transition period
26.10(421)	Fees

## CHAPTERS 27 to 99

## Reserved

## TITLE II

*PROPERTY TAX*

## CHAPTER 100

## COLLECTION OF PROPERTY TAX

100.1(441)	Tax year
100.2(445)	Partial payment of tax
100.3(445)	When delinquent
100.4(446)	Payment of subsequent year taxes by purchaser
100.5(428,433,434,437,437A,438,85GA,SF451)	Central assessment confidentiality
100.6(446)	Tax sale
100.7(445)	Refund of tax
100.8(614)	Delinquent property taxes

## CHAPTER 101

## REPLACEMENT TAX AND STATEWIDE PROPERTY TAX

## DIVISION I

## REPLACEMENT TAX

101.1(437A)	Who must file return
101.2(437A)	Time and place for filing return
101.3(437A)	Form for filing
101.4(437A)	Payment of tax
101.5(437A)	Statute of limitations
101.6(437A)	Billings
101.7(437A)	Refunds
101.8(437A)	Abatement of tax
101.9(437A)	Taxpayers required to keep records
101.10(437A)	Credentials
101.11(437A)	Audit of records
101.12(437A)	Collections/reimbursements
101.13(437A)	Information confidential

## DIVISION II

## STATEWIDE PROPERTY TAX

101.14(437A)	Who must file return
101.15(437A)	Time and place for filing return
101.16(437A)	Form for filing
101.17(437A)	Payment of tax
101.18(437A)	Statute of limitations
101.19(437A)	Billings
101.20(437A)	Refunds
101.21(437A)	Abatement of tax
101.22(437A)	Taxpayers required to keep records

- 101.23(437A)      Credentials
- 101.24(437A)      Audit of records

## CHAPTER 102

### ASSESSMENT PRACTICES AND EQUALIZATION

- 102.1(405,427A,428,441,499B) Classification of real estate
- 102.2(421,428,441)      Assessment and valuation of real estate
- 102.3(421,428,441)      Valuation of agricultural real estate
- 102.4(421,428,441)      Valuation of residential real estate
- 102.5(421,428,441)      Valuation of commercial real estate
- 102.6(421,428,441)      Valuation of industrial land and buildings
- 102.7(421,427A,428,441) Valuation of industrial machinery
- 102.8(428,441)      Abstract of assessment
- 102.9(428,441)      Reconciliation report
- 102.10(421)      Assessment/sales ratio study
- 102.11(441)      Equalization of assessments by class of property
- 102.12(441)      Determination of aggregate actual values
- 102.13(441)      Tentative equalization notices
- 102.14(441)      Hearings before the department
- 102.15(441)      Final equalization order and appeals
- 102.16(441)      Alternative method of implementing equalization orders
- 102.17(441)      Special session of boards of review
- 102.18(441)      Judgment of assessors and local boards of review
- 102.19(441)      Conference boards
- 102.20(441)      Board of review
- 102.21      Reserved
- 102.22(428,441)      Assessors
- 102.23      Reserved
- 102.24(421,428,441)      Valuation of dual classification property
- 102.25(441,443)      Omitted assessments
- 102.26(441)      Assessor compliance
- 102.27(441)      Assessor shall not assess own property
- 102.28(441)      Special counsel
- 102.29(441)      Application of two-tier assessment limitation

## CHAPTER 103

### EXAMINATION AND CERTIFICATION OF ASSESSORS AND DEPUTY ASSESSORS

- 103.1(441)      Application for examination
- 103.2(441)      Examinations
- 103.3(441)      Eligibility requirements to take the examination
- 103.4(441)      Appraisal-related experience
- 103.5(441)      Regular certification
- 103.6(441)      Temporary certification
- 103.7      Reserved
- 103.8(441)      Deputy assessors—regular certification
- 103.9      Reserved
- 103.10(441)      Appointment of deputy assessors
- 103.11(441)      Special examinations
- 103.12(441)      Register of eligible candidates
- 103.13(441)      Course of study for provisional appointees
- 103.14(441)      Examining board
- 103.15(441)      Appointment of assessor

- 103.16(441) Reappointment of assessor
- 103.17(441) Removal of assessor
- 103.18(421,441) Courses offered by the department of revenue

#### CHAPTER 104

##### PROPERTY TAX CREDIT AND RENT REIMBURSEMENT

- 104.1(425) Eligible claimants
- 104.2(425) Separate homesteads—husband and wife property tax credit
- 104.3(425) Dual claims
- 104.4(425) Multipurpose building
- 104.5(425) Multidwelling
- 104.6(425) Income
- 104.7(425) Joint tenancy
- 104.8(425) Amended claim
- 104.9(425) Simultaneous homesteads
- 104.10(425) Confidential information
- 104.11(425) Mobile, modular, and manufactured homes
- 104.12(425) Totally disabled
- 104.13(425) Nursing homes
- 104.14(425) Household
- 104.15(425) Homestead
- 104.16(425) Household income
- 104.17(425) Timely filing of claims
- 104.18(425) Separate homestead—husband and wife rent reimbursements
- 104.19(425) Gross rent/rent constituting property taxes paid
- 104.20(425) Leased land
- 104.21(425) Property: taxable status
- 104.22(425) Special assessments
- 104.23(425) Suspended, delinquent, or canceled taxes
- 104.24(425) Income: spouse
- 104.25(425) Common law marriage
- 104.26 Reserved
- 104.27(425) Special assessment credit
- 104.28(425) Credit applied
- 104.29(425) Deceased claimant
- 104.30(425) Audit of claim
- 104.31(425) Extension of time for filing a claim
- 104.32(425) Annual adjustment factor
- 104.33(425) Proration of claims
- 104.34(425) Unreasonable hardship
- 104.35(425) Transition period

#### CHAPTER 105

##### MOBILE, MODULAR, AND MANUFACTURED HOME TAX

- 105.1(435) Definitions
- 105.2(435) Movement of home to another county
- 105.3(435) Sale of home
- 105.4(435) Reduced tax rate
- 105.5(435) Taxation—real estate
- 105.6(435) Taxation—square footage
- 105.7(435) Audit by department of revenue
- 105.8(435) Collection of tax



## CHAPTER 106

## DETERMINATION OF VALUE OF RAILROAD COMPANIES

- 106.1(434) Definitions of terms
- 106.2(434) Filing of annual reports
- 106.3(434) Comparable sales
- 106.4(434) Stock and debt approach to unit value
- 106.5(434) Income capitalization approach to unit value
- 106.6(434) Cost approach to unit value
- 106.7(434) Correlation
- 106.8(434) Allocation of unit value to state
- 106.9(434) Exclusions

## CHAPTER 107

## DETERMINATION OF VALUE OF UTILITY COMPANIES

- 107.1(428,433,437,438) Definition of terms
- 107.2(428,433,437,438) Filing of annual reports
- 107.3(428,433,437,438) Comparable sales
- 107.4(428,433,437,438) Stock and debt approach to unit value
- 107.5(428,433,437,438) Income capitalization approach to unit value
- 107.6(428,433,437,438) Cost approach to unit value
- 107.7(428,433,437,438) Correlation
- 107.8(428,433,437,438) Allocation of unit value to state

## CHAPTER 108

REPLACEMENT TAX AND STATEWIDE PROPERTY  
TAX ON RATE-REGULATED WATER UTILITIES

## REPLACEMENT TAX

- 108.1(437B) Who must file return
- 108.2(437B) Time and place for filing return
- 108.3(437B) Form for filing
- 108.4(437B) Payment of tax
- 108.5(437B) Statute of limitations
- 108.6(437B) Billings
- 108.7(437B) Refunds
- 108.8(437B) Abatement of tax
- 108.9(437B) Taxpayers required to keep records
- 108.10(437B) Credentials
- 108.11(437B) Audit of records
- 108.12(437B) Information confidential

## STATEWIDE PROPERTY TAX

- 108.13(437B) Who must file return
- 108.14(437B) Time and place for filing return
- 108.15(437B) Form for filing
- 108.16(437B) Payment of tax
- 108.17(437B) Statute of limitations
- 108.18(437B) Billings
- 108.19(437B) Refunds
- 108.20(437B) Abatement of tax
- 108.21(437B) Taxpayers required to keep records
- 108.22(437B) Credentials
- 108.23(437B) Audit of records

## CHAPTER 109

## REAL ESTATE TRANSFER TAX AND DECLARATIONS OF VALUE

- 109.1(428A) Real estate transfer tax: Responsibility of county recorders
- 109.2(428A) Taxable status of real estate transfers
- 109.3(428A) Declarations of value: Responsibility of county recorders and city and county assessors
- 109.4(428A) Certain transfers of agricultural realty
- 109.5(428A) Form completion and filing requirements
- 109.6(428A) Public access to declarations of value

## CHAPTER 110

## PROPERTY TAX CREDITS AND EXEMPTIONS

- 110.1(425) Homestead tax credit
- 110.2(22,35,426A) Military service tax exemption
- 110.3(427) Pollution control and recycling property tax exemption
- 110.4(427) Low-rent housing for the elderly and persons with disabilities
- 110.5(427) Speculative shell buildings
- 110.6(427B) Industrial property tax exemption
- 110.7(427B) Assessment of computers and industrial machinery and equipment
- 110.8(404) Urban revitalization partial exemption
- 110.9(427C,441) Forest and fruit-tree reservations
- 110.10(427B) Underground storage tanks
- 110.11(425A) Family farm tax credit
- 110.12(427) Methane gas conversion property
- 110.13(427B,476B) Wind energy conversion property
- 110.14(427) Mobile home park storm shelter
- 110.15(427) Barn and one-room schoolhouse preservation
- 110.16(426) Agricultural land tax credit
- 110.17(427) Indian housing property
- 110.18(427) Property used in value-added agricultural product operations
- 110.19(427) Dwelling unit property within certain cities
- 110.20(427) Nursing facilities
- 110.21(368) Annexation of property by a city
- 110.22(427) Port authority
- 110.23(427A) Concrete batch plants and hot mix asphalt facilities
- 110.24(427) Airport property
- 110.25(427A) Car wash equipment
- 110.26(427) Web search portal and data center business property
- 110.27(427) Privately owned libraries and art galleries
- 110.28(404B) Disaster revitalization area
- 110.29(427) Geothermal heating and cooling systems installed on property classified as residential
- 110.30(426C) Business property tax credit
- 110.31(427) Broadband infrastructure
- 110.32(427,428,433,434,435,437,438) Property aiding in disaster or emergency-related work
- 110.33 to 110.48 Reserved
- 110.49(441) Commercial and industrial property tax replacement—county replacement claims
- 110.50(427,441) Responsibility of local assessors
- 110.51(441) Responsibility of local boards of review
- 110.52(427) Responsibility of director of revenue
- 110.53(427) Application for exemption
- 110.54(427) Partial exemptions

- 110.55(427,441) Taxable status of property
- 110.56(427) Abatement of taxes

#### CHAPTER 111 ADMINISTRATION

- 111.1(441) Establishment
- 111.2(441) General operation
- 111.3(441) Location
- 111.4(441) Purpose

#### CHAPTER 112 CERTIFICATION

- 112.1(441) General
- 112.2(441) Confidentiality
- 112.3(441) Certification of assessors
- 112.4(441) Certification of deputy assessors
- 112.5(441) Type of credit
- 112.6(441) Retaking examination
- 112.7(441) Instructor credit
- 112.8(441) Conference board and assessor notification
- 112.9(441) Director of revenue notification

#### CHAPTER 113 COURSES

- 113.1(441) Course selection
- 113.2(441) Scheduling of courses
- 113.3(441) Petitioning to add, delete or modify courses
- 113.4(441) Course participation
- 113.5(441) Retaking a course
- 113.6(441) Continuing education program for assessors

#### CHAPTER 114 REVIEW OF AGENCY ACTION

- 114.1(441) Decisions final
- 114.2(441) Grievance and appeal procedures

#### CHAPTER 115 PROPERTY ASSESSMENT APPEAL BOARD

- 115.1(421,441) Applicability and definitions
- 115.2(421,441) Appeal and answer
- 115.3(421,441) Nonelectronic service on parties and filing with the board
- 115.4(421,441) Electronic filing system
- 115.5(421,441) Motions and settlements
- 115.6(421,441) Hearing scheduling and discovery plan
- 115.7(421,441) Discovery and evidence
- 115.8(421,441) Hearings before the board
- 115.9(421,441) Posthearing motions
- 115.10(17A,441) Judicial review
- 115.11(22,421) Records access

CHAPTER 116  
REASSESSMENT EXPENSE FUND

- 116.1(421) Reassessment expense fund
- 116.2(421) Application for loan
- 116.3(421) Criteria for granting loan

CHAPTERS 117 to 199  
Reserved

TITLE III  
*SALES, USE, AND EXCISE TAX*

CHAPTER 200  
DEFINITIONS

- 200.1(423) Definitions

CHAPTER 201  
SALES AND USE TAX PERMITS

- 201.1(423) Permit required
- 201.2(423) Application for permit
- 201.3(423) Retailers selling nontaxable goods and services
- 201.4(423) Reinstatement of canceled permit
- 201.5(423) Permit not transferable—sale of business
- 201.6(423) Change of location
- 201.7(423) Change of ownership
- 201.8(423) Change of legal or operating name of a business
- 201.9(423) Trustees, receivers, executors and administrators
- 201.10(423) Substantially delinquent tax—denial of permit
- 201.11(423) Substantially delinquent tax—revocation of permit
- 201.12(423) Reinstatement of revoked permit
- 201.13(423) Withdrawal of permit

CHAPTER 202  
FILING RETURNS AND PAYMENT OF TAX

- 202.1(423) Sales and use tax return filing
- 202.2(423) Reporting sales or use taxes
- 202.3(423) Sales and use tax remittance
- 202.4(423) Due dates, weekends, and holidays
- 202.5(423) Consolidated returns
- 202.6(423) Direct pay permits and negotiated rate agreements
- 202.7(423) Regular permit holders responsible for collection of tax
- 202.8(423) Sale of business
- 202.9(423) Bankruptcy, insolvency, or assignment for benefit of creditors
- 202.10(423) Vending machines and other coin-operated devices
- 202.11(423) Claim for refund of tax
- 202.12(423) Immediate successor liability for unpaid tax
- 202.13(423) Officers and partners—personal liability for unpaid tax
- 202.14(423) Sales tax or use tax paid to another state
- 202.15(423) Registered retailers selling tangible personal property on a conditional sale contract basis
- 202.16(423) Registered vendors repossessing goods sold on a conditional sale contract basis

CHAPTER 203  
ELEMENTS INCLUDED IN AND EXCLUDED  
FROM A TAXABLE SALE AND SALES PRICE

- 203.1(423) Tax not to be included in price
- 203.2(423) Finance charge
- 203.3(423) Retailers' discounts, trade discounts, rebates and coupons
- 203.4(423) Excise tax included in and excluded from sales price
- 203.5(423) Trade-ins
- 203.6(423) Installation charges when tangible personal property is sold at retail
- 203.7(423) Service charge and gratuity
- 203.8(423) Payment from a third party
- 203.9(423) Taxation of transactions due to rate change

CHAPTER 204  
RULES NECESSARY TO IMPLEMENT THE STREAMLINED SALES  
AND USE TAX AGREEMENT

- 204.1(423) Allowing use of the lowest tax rate within a database area and use of the tax rate for a five-digit area when a nine-digit zip code cannot be used
- 204.2(423) Permissible categories of exemptions
- 204.3(423) Requirement of uniformity in the filing of returns and remittance of funds
- 204.4(423) Allocation of bad debts
- 204.5(423) Purchaser refund procedures
- 204.6(423) Relief from liability for reliance on taxability matrix
- 204.7(423) Effective dates of taxation rate increases or decreases when certain services are furnished
- 204.8(423) Prospective application of defining "retail sale" to include a lease or rental

CHAPTER 205  
SOURCING OF TAXABLE SERVICES, TANGIBLE PERSONAL PROPERTY, AND SPECIFIED  
DIGITAL PRODUCTS

- 205.1(423) Definitions
- 205.2(423) General sourcing rules for taxable services
- 205.3(423) First use of services performed on tangible personal property
- 205.4(423) Sourcing rules for personal care services
- 205.5(423) Sourcing of tickets or admissions to places of amusement, fairs, and athletic events
- 205.6(423) Sourcing rules for tangible personal property and specified digital products

CHAPTER 206  
BUNDLED TRANSACTIONS

- 206.1(423) Taxability of bundled transactions
- 206.2(423) Bundled transaction
- 206.3(423) Transactions not taxable as bundled transactions

CHAPTER 207  
REMOTE SALES AND MARKETPLACE SALES

- 207.1(423) Definitions
- 207.2(423) Retailers with physical presence in Iowa
- 207.3(423) Remote sellers—registration and collection obligations
- 207.4(423) Marketplace facilitators—registration and collection obligations
- 207.5(423) Advertising on a marketplace
- 207.6(423) Commencement of collection obligation and sales tax liability
- 207.7(423) Retailers registered and collecting who fail to meet or exceed sales threshold
- 207.8(423) Coupons; incorporation of rule 701—203.3(423)

- 207.9(423) Customer returns marketplace purchase directly to marketplace seller
- 207.10(423) Exempt and nontaxable sales
- 207.11(423) Other taxes for marketplace sales and items not subject to sales/use tax
- 207.12(423) Administration; incorporation of 701—Chapter 11
- 207.13(423) Filing returns; payment of tax; penalty and interest; incorporation of 701—Chapter 202
- 207.14(423) Permits; incorporation of 701—Chapter 201

#### CHAPTER 208

##### MULTILEVEL MARKETER AGREEMENTS

- 208.1(421) Multilevel marketers—in general

#### CHAPTER 209

##### Reserved

#### CHAPTER 210

##### PURCHASES BY BUSINESSES

- 210.1(423) Wholesalers and jobbers selling at retail
- 210.2(423) Materials and supplies sold to retail stores
- 210.3(423) Tangible personal property and specified digital products purchased for resale but incidentally consumed by the purchaser
- 210.4(423) Property furnished without charge by employers to employees
- 210.5(423) Owners or operators of buildings
- 210.6(423) Blacksmith and machine shops
- 210.7(423) Truckers engaged in retail business
- 210.8(423) Out-of-state truckers selling at retail in Iowa
- 210.9(423) Iowa dental laboratories
- 210.10(423) Dental supply houses
- 210.11(423) News distributors and magazine distributors
- 210.12(423) Magazine subscriptions by independent dealers
- 210.13(423) Sales by finance companies
- 210.14(423) Bowling
- 210.15(423) Various special problems relating to public utilities
- 210.16(423) Sales of engraved, bound, printed, and vulcanized materials
- 210.17(423) Communication services furnished by hotel to its guests
- 210.18(423) Explosives used in mines, quarries and elsewhere
- 210.19(423) Sales of signs at retail
- 210.20(423) Sale, transfer or exchange of tangible personal property or taxable enumerated services between affiliated corporations

#### CHAPTER 211

##### TAXABLE SERVICES

- 211.1(423) Definitions and scope
- 211.2(423) Interstate commerce
- 211.3(423) Services performed for employers
- 211.4(423) Services purchased for resale
- 211.5(423) Alteration and garment repair
- 211.6(423) Dry cleaning, pressing, dyeing and laundering
- 211.7(423) Sewing and stitching
- 211.8(423) Shoe repair and shoeshine
- 211.9(423) Furniture, rug, and upholstery repair and cleaning
- 211.10(423) Fur storage and repair
- 211.11(423) Investment counseling

211.12(423)	Bank and financial institution service charges
211.13(423)	Barber and beauty
211.14(423)	Photography and retouching
211.15(423)	Household appliance, television, and radio repair
211.16(423)	Jewelry and watch repair
211.17(423)	Machine operators
211.18(423)	Machine repair of all kinds
211.19(423)	Motor repair
211.20(423)	Oilers and lubricators
211.21(423)	Office and business machine repair
211.22(423)	Parking facilities
211.23(423)	Private employment agency, executive search agency
211.24(423)	Storage of household goods and mini-storage
211.25(423)	Telephone answering service
211.26(423)	Test laboratories
211.27(423)	Termite, bug, roach, and pest eradicators
211.28(423)	Tin and sheet metal repair
211.29(423)	Turkish baths, massage, and reducing salons
211.30(423)	Weighing
211.31(423)	Welding
211.32(423)	Wrapping, packing, and packaging of merchandise other than processed meat, fish, fowl, and vegetables
211.33(423)	Wrecking service
211.34(423)	Cable and pay television
211.35(423)	Camera repair
211.36(423)	Gun repair
211.37(423)	Janitorial and building maintenance or cleaning
211.38(423)	Lawn care, landscaping, and tree trimming and removal
211.39(423)	Pet grooming
211.40(423)	Reflexology
211.41(423)	Tanning beds and tanning salons
211.42(423)	Water conditioning and softening
211.43(423)	Security and detective services
211.44(423)	Solid waste collection and disposal services
211.45(423)	Sewage services
211.46(423)	Aircraft rental
211.47(423)	Sign construction and installation
211.48(423)	Swimming pool cleaning and maintenance
211.49(423)	Taxidermy
211.50(423)	Dating services
211.51(423)	Personal transportation service
211.52(423)	Information services
211.53(423)	Software as a service
211.54(423)	Video game services and tournaments
211.55(423)	Services related to specified digital products or software sold as tangible personal property
211.56(423)	Storage of tangible or electronic files, documents, or other records

CHAPTER 212  
GOVERNMENTS AND NONPROFITS

212.1(423) Sales to certain corporations organized under federal statutes

CHAPTER 213  
MISCELLANEOUS TAXABLE SALES

213.1 and 213.2 Reserved  
213.3(423) Conditional sales contracts  
213.4(423) The sales price of sales of butane, propane and other like gases in cylinder drums, etc.  
213.5(423) Antiques, curios, old coins, collector's postage stamps, and currency exchanged for greater than face value  
213.6 Reserved  
213.7(423) Consignment sales  
213.8(423) Electrotypes, types, zinc etchings, halftones, stereotypes, color process plates, wood mounts and art productions  
213.9 Reserved  
213.10(423) Sales on layaway  
213.11(423) Memorial stones  
213.12(423) Creditors and trustees  
213.13(423) Sale of pets  
213.14(423) Redemption of meal tickets, coupon books and merchandise cards as a taxable sale  
213.15(423) Rental of personal property in connection with the operation of amusements  
213.16(423) Repossessed goods  
213.17 Reserved  
213.18(423) Tangible personal property made to order  
213.19(423) Used or secondhand tangible personal property  
213.20(423) Carpeting and other floor coverings  
213.21(423) Goods damaged in transit  
213.22(423) Snowmobiles, motorboats, and certain other vehicles  
213.23(423) Photographers and photostaters  
213.24 Reserved  
213.25(423) Urban transit systems  
213.26(423) Sales of prepaid telephone cards or calling services  
213.27(423) Webinars

CHAPTER 214  
AGRICULTURAL RULES

214.1(423) Sale or rental of farm machinery and equipment and items used in agricultural production that are attached to a self-propelled implement of husbandry  
214.2(423) Packaging material used in agricultural production  
214.3(423) Irrigation equipment used in agricultural production  
214.4(423) Sale of a draft horse  
214.5(423) Veterinary services  
214.6(423) Commercial fertilizer and agricultural limestone  
214.7(423) Sales of breeding livestock  
214.8(423) Domesticated fowl  
214.9(423) Agricultural health promotion items  
214.10(423) Drainage tile  
214.11(423) Materials used for seed inoculations  
214.12(423) Fuel used in agricultural production  
214.13(423) Water used in agricultural production



214.14(423)	Bedding for agricultural livestock or fowl
214.15(423)	Sales by farmers
214.16(423)	Sales of livestock (including domesticated fowl) feeds
214.17(423)	Farm machinery, equipment, and replacement parts used in livestock or dairy production
214.18(423)	Machinery, equipment, and replacement parts used in the production of flowering, ornamental, and vegetable plants
214.19(423)	Nonexclusive lists
214.20(423)	Grain bins
214.21(423)	Farm implement repair of all kinds
214.22(423)	Warehousing of raw agricultural products

## CHAPTER 215

EXEMPTIONS PRIMARILY BENEFITING MANUFACTURERS AND  
OTHER PERSONS ENGAGED IN PROCESSING

215.1	Reserved
215.2(423)	Carbon dioxide in a liquid, solid, or gaseous form, electricity, steam, and taxable services used in processing
215.3(423)	Services used in processing
215.4(423)	Chemicals, solvents, sorbents, or reagents used in processing
215.5(423)	Exempt sales of gases used in the manufacturing process
215.6(423)	Sale of electricity to water companies
215.7(423)	Wind energy conversion property
215.8(423)	Exempt sales or rentals of core making and mold making equipment, and sand handling equipment
215.9(423)	Chemical compounds used to treat water
215.10(423)	Exclusive web search portal business and its exemption
215.11(423)	Web search portal business and its exemption
215.12(423)	Large data center business exemption
215.13(423)	Data center business sales and use tax refunds
215.14(423)	Exemption for the sale of computers, computer peripherals, machinery, equipment, replacement parts, supplies, and materials used to construct or self-construct computers, computer peripherals, machinery, equipment, replacement parts, and supplies used for certain manufacturing purposes
215.15(423)	Exemption for the sale of property directly and primarily used in processing by a manufacturer
215.16(423)	Exemption for the sale of property directly and primarily used by a manufacturer to maintain integrity or unique environmental conditions
215.17(423)	Exemption for the sale of property directly and primarily used in research and development of new products or processes of processing
215.18(423)	Exemption for the sale of computers and computer peripherals used in processing or storage of data or information by an insurance company, financial institution, or commercial enterprise
215.19(423)	Exemption for the sale of property directly and primarily used in recycling or reprocessing of waste products
215.20(423)	Exemption for the sale of pollution-control equipment used by a manufacturer
215.21(423)	Exemption for the sale of fuel or electricity used in exempt property
215.22(423)	Exemption for the sale of services for designing or installing new industrial machinery or equipment

## CHAPTER 216

## EVENTS, AMUSEMENTS, AND OTHER RELATED ACTIVITIES

- 216.1(423) Athletic events
- 216.2(423) Dance schools and dance studios
- 216.3(423) Golf and country clubs and all commercial recreation
- 216.4(423) Campgrounds

## CHAPTER 217

## TELECOMMUNICATION SERVICES

- 217.1(423) Taxable telecommunication service and ancillary service
- 217.2(423) Definitions
- 217.3(423) Imposition of tax
- 217.4(423) Exempt from the tax
- 217.5(423) Bundled transactions in telecommunication service
- 217.6(423) Sourcing telecommunication service
- 217.7(423) General billing issues
- 217.8(34A) Prepaid wireless 911 surcharge
- 217.9(423) State sales tax exemption for central office equipment and transmission equipment

## CHAPTER 218

## SERVICES RELATED TO VEHICLES

- 218.1(423) Armored car
- 218.2(423) Vehicle repair
- 218.3(423) Motorcycle, scooter, and bicycle repair
- 218.4(423) Battery, tire, and allied
- 218.5(423) Boat repair
- 218.6(423) Vehicle wash and wax
- 218.7(423) Wrecker and towing
- 218.8(423) Flying service

## CHAPTER 219

## SALES AND USE TAX ON CONSTRUCTION ACTIVITIES

- 219.1(423) General information
- 219.2(423) Contractors—consumers of building materials, supplies, and equipment by statute
- 219.3(423) Sales of building materials, supplies, and equipment to contractors, subcontractors, builders or owners
- 219.4(423) Contractors, subcontractors or builders who are retailers
- 219.5(423) Building materials, supplies, and equipment used in the performance of construction contracts within and outside Iowa
- 219.6(423) Tangible personal property used or consumed by the manufacturer thereof
- 219.7(423) Prefabricated structures
- 219.8(423) Types of construction contracts
- 219.9(423) Machinery and equipment sales contracts with installation
- 219.10(423) Construction contracts with equipment sales (mixed contracts)
- 219.11(423) Distinguishing machinery and equipment from real property
- 219.12(423) Tangible personal property which becomes structures
- 219.13(423) Tax on enumerated services
- 219.14(423) Transportation cost
- 219.15(423) Start-up charges
- 219.16(423) Liability of subcontractors
- 219.17(423) Liability of sponsors
- 219.18(423) Withholding
- 219.19(423) Resale certificates

- 219.20(423) Reporting for use tax
- 219.21(423) Exempt sale, lease, or rental of equipment used by contractors, subcontractors, or builders
- 219.22(423) House and building moving
- 219.23(423) Construction contracts with designated exempt entities

#### CHAPTER 220

##### EXEMPTIONS PRIMARILY OF BENEFIT TO CONSUMERS

- 220.1(423) Newspapers, free newspapers and shoppers' guides
- 220.2(423) Motor fuel, special fuel, aviation fuels and gasoline
- 220.3(423) Sales of food and food ingredients
- 220.4(423) Sales of candy
- 220.5(423) Sales of prepared food
- 220.6(423) Prescription drugs, medical devices, oxygen, and insulin
- 220.7(423) Exempt sales of other medical devices which are not prosthetic devices
- 220.8(423) Prosthetic devices, durable medical equipment, and mobility enhancing equipment
- 220.9(423) Raffles
- 220.10(423) Exempt sales of prizes
- 220.11(423) Modular homes
- 220.12(423) Access to on-line computer service
- 220.13 Reserved
- 220.14(423) Exclusion from tax for property delivered by certain media
- 220.15(423) Exempt sales of clothing and footwear during two-day period in August
- 220.16(423) State sales tax phase-out on energies
- 220.17(423) Sales of diapers

#### CHAPTER 221

##### MISCELLANEOUS NONTAXABLE TRANSACTIONS

- 221.1(423) Corporate mergers which do not involve taxable sales of tangible personal property or services
- 221.2(423) Sales of prepaid merchandise cards
- 221.3(423) Demurrage charges
- 221.4(423) Beverage container deposits
- 221.5(423) Exempt sales by excursion boat licensees
- 221.6(423) Advertising agencies, commercial artists and designers as an agent or as a nonagent of a client

#### CHAPTERS 222 to 224

Reserved

#### CHAPTER 225

##### RESALE AND PROCESSING EXEMPTIONS PRIMARILY OF BENEFIT TO RETAILERS

- 225.1(423) Paper or plastic plates, cups, and dishes, paper napkins, wooden or plastic spoons and forks, and straws
- 225.2 Reserved
- 225.3(423) Services used in the repair or reconditioning of certain tangible personal property
- 225.4(423) Tangible personal property purchased by a person engaged in the performance of a service
- 225.5(423) Maintenance or repair of fabric or clothing
- 225.6(423) The sales price from the leasing of all tangible personal property subject to tax
- 225.7(423) Certain inputs used in taxable vehicle wash and wax services
- 225.8(423) Exemption for commercial enterprises

## CHAPTERS 226 to 249

## Reserved

## CHAPTER 250

## VEHICLES SUBJECT TO REGISTRATION

250.1(321)	Definitions
250.2(321)	Purchase price
250.3(321)	Trades
250.4(321)	Manufacturer's rebate
250.5(321)	Selling and purchasing the same vehicle
250.6(321)	Federal excise tax
250.7(321)	Sales to a Native American
250.8(321)	Sale of chassis with added equipment or accessories
250.9(321)	Sale of a boat or ATV with a trailer
250.10(321)	Administration
250.11(321)	Shell businesses
250.12(321)	Purchased for resale
250.13(321)	Loans
250.14(321)	Leased vehicles
250.15(321)	Vehicles purchased for the purpose of being leased and used exclusively for interstate commerce
250.16(321)	Iowa Code chapter 326 vehicles
250.17(321)	Vehicles purchased outside of Iowa
250.18(321)	Business entity to business entity transfers with the same ownership and purpose
250.19(321)	Homemade vehicles
250.20(321,423)	Glider kit vehicles

## CHAPTER 251

## AUTOMOBILE RENTAL EXCISE TAX

251.1(423C)	Definitions and characterizations
251.2(423C)	Tax imposed upon rental of automobiles
251.3(423C)	Lessor's obligation to collect tax
251.4(423C)	Administration of tax

## CHAPTER 252

## STATE-IMPOSED WATER SERVICE EXCISE TAX

252.1(423G)	Definitions
252.2(423G)	Imposition
252.3(423G)	Administration
252.4(423G)	Charges and fees included in the provision of water service
252.5(423G)	When water service is furnished for compensation
252.6(423G)	Itemization of tax required
252.7(423G)	Date of billing—effective date and repeal date
252.8(423G)	Filing returns; payment of tax
252.9(423G)	Permits

## CHAPTER 253

STATE-IMPOSED AND LOCALLY IMPOSED HOTEL AND  
MOTEL TAXES

253.1(423A)	Definitions
253.2(423A)	Administration
253.3(423A)	Tax imposition and exemptions
253.4(423A)	Filing returns; payment of tax; penalty and interest

253.5(423A)	Permits
253.6(423A)	Special collection and remittance obligations
253.7(423A)	Certification of funds

#### CHAPTER 254 ADMINISTRATION

254.1(453A)	Definitions
254.2(453A)	Credentials and receipts
254.3(453A)	Examination of records
254.4(453A)	Records
254.5(453A)	Form of invoice
254.6(453A)	Audit of records—cost, supplemental assessments and refund adjustments
254.7(453A)	Bonds
254.8 to 254.10	Reserved
254.11(453A)	Appeal—practice and procedure before the department
254.12(453A)	Permit—license revocation
254.13(453A)	Permit applications and denials
254.14(453A)	Confidential information
254.15	Reserved
254.16(453A)	Inventory tax

#### CHAPTER 255 CIGARETTE TAX AND REGULATION OF DELIVERY SALES OF ALTERNATIVE NICOTINE PRODUCTS OR VAPOR PRODUCTS

255.1(453A)	Permits required
255.2(453A)	Partial year permits—payment—refund—exchange
255.3(453A)	Bond requirements
255.4(453A)	Cigarette tax—attachment—exemption—exclusivity of tax
255.5(453A)	Cigarette tax stamps
255.6(453A)	Banks authorized to sell stamps—requirements—restrictions
255.7(453A)	Purchase of cigarette tax stamps—discount
255.8(453A)	Affixing stamps
255.9(453A)	Reports
255.10(453A)	Manufacturer's samples
255.11(453A)	Refund of tax—unused and destroyed stamps
255.12(453A)	Delivery sales of alternative nicotine products or vapor products

#### CHAPTER 256 TOBACCO TAX

256.1(453A)	Licenses
256.2(453A)	Distributor bond
256.3(453A)	Tax on tobacco products
256.4(453A)	Tax on little cigars
256.5(453A)	Distributor discount
256.6(453A)	Distributor returns
256.7(453A)	Consumer's return
256.8(453A)	Transporter's report
256.9(453A)	Free samples
256.10(453A)	Credits and refunds of taxes
256.11(453A)	Sales exempt from tax
256.12(81GA,HF339)	Retail permits required
256.13(81GA,HF339)	Permit issuance fee
256.14(81GA,HF339)	Refunds of permit fee

- 256.15(81GA,HF339) Application for permit
- 256.16(81GA,HF339) Records and reports
- 256.17(81GA,HF339) Penalties

#### CHAPTER 257 UNFAIR CIGARETTE SALES

- 257.1(421B) Definitions
- 257.2(421B) Minimum price
- 257.3(421B) Combination sales
- 257.4(421B) Retail redemption of coupons
- 257.5(421B) Exempt sales
- 257.6(421B) Notification of manufacturer's price increase
- 257.7(421B) Permit revocation

#### CHAPTER 258 TOBACCO MASTER SETTLEMENT AGREEMENT

##### DIVISION I TOBACCO MASTER SETTLEMENT AGREEMENT

- 258.1(453C) National uniform tobacco settlement
- 258.2(453C) Definitions
- 258.3(453C) Report required
- 258.4(453C) Report information
- 258.5(453C) Record-keeping requirement
- 258.6(453C) Confidentiality
- 258.7 to 258.20 Reserved

##### DIVISION II TOBACCO PRODUCT MANUFACTURERS' OBLIGATIONS AND PROCEDURES

- 258.21(80GA,SF375) Definitions
- 258.22(80GA,SF375) Directory of tobacco product manufacturers

#### CHAPTER 259 ADMINISTRATION

- 259.1(452A) Definitions
- 259.2(452A) Statute of limitations, supplemental assessments and refund adjustments
- 259.3(452A) Taxpayers required to keep records
- 259.4(452A) Audit—costs
- 259.5(452A) Estimate gallonage
- 259.6(452A) Timely filing of returns, reports, remittances, applications, or requests
- 259.7(452A) Extension of time to file
- 259.8(452A) Penalty and interest
- 259.9(452A) Penalty and enforcement provisions
- 259.10(452A) Application of remittance
- 259.11(452A) Reports, returns, records—variations
- 259.12(452A) Form of invoice
- 259.13(452A) Credit card invoices
- 259.14(452A) Original invoice retained by purchaser—certified copy if lost
- 259.15(452A) Taxes erroneously or illegally collected
- 259.16(452A) Credentials and receipts
- 259.17(452A) Information confidential
- 259.18(452A) Delegation to audit and examine
- 259.19(452A) Practice and procedure before the department of revenue
- 259.20(452A) Time for filing protest
- 259.21(452A) Bonding procedure

259.22(452A)	Tax refund offset
259.23(452A)	Supplier, restrictive supplier, importer, exporter, blender, dealer, or user licenses
259.24(452A)	Reinstatement of license canceled for cause
259.25(452A)	Fuel used in implements of husbandry
259.26(452A)	Excess tax collected
259.27(452A)	Retailer gallons report

## CHAPTER 260

## MOTOR FUEL AND UNDYED SPECIAL FUEL

260.1(452A)	Definitions
260.2(452A)	Tax rates—time tax attaches—responsible party
260.3(452A)	Exemption
260.4(452A)	Blended fuel taxation—nonterminal location
260.5(452A)	Tax returns—computations
260.6(452A)	Distribution allowance
260.7(452A)	Supplier credit—uncollectible account
260.8(452A)	Refunds
260.9(452A)	Claim for refund—payment of claim
260.10(452A)	Refund permit
260.11(452A)	Revocation of refund permit
260.12(452A)	Income tax credit in lieu of refund
260.13(452A)	Reduction of refund—sales and use tax
260.14(452A)	Terminal withdrawals—meters
260.15(452A)	Terminal and nonterminal storage facility reports and records
260.16(452A)	Method of reporting taxable gallonage
260.17(452A)	Transportation reports
260.18(452A)	Bill of lading or manifest requirements
260.19(452A)	Right of distributors and dealers to blend conventional blendstock for oxygenate blending, gasoline, or diesel fuel using a biofuel

## CHAPTER 261

## LIQUEFIED PETROLEUM GAS—

## COMPRESSED NATURAL GAS—LIQUEFIED NATURAL GAS

261.1(452A)	Definitions
261.2(452A)	Tax rates—time tax attaches—responsible party—payment of the tax
261.3(452A)	Penalty and interest
261.4(452A)	Bonding procedure
261.5(452A)	Persons authorized to place L.P.G., L.N.G., or C.N.G. in the fuel supply tank of a motor vehicle
261.6(452A)	Requirements to be licensed
261.7(452A)	Licensed metered pumps
261.8(452A)	Single license for each location
261.9(452A)	Dealer's and user's license nonassignable
261.10(452A)	Separate storage—bulk sales—highway use
261.11(452A)	Combined storage—bulk sales—highway sales or use
261.12(452A)	Exemption certificates
261.13(452A)	L.P.G. sold to the state of Iowa, its political subdivisions, contract carriers under contract with public schools to transport pupils or regional transit systems
261.14(452A)	Refunds
261.15(452A)	Notice of meter seal breakage
261.16(452A)	Location of records—L.P.G. or C.N.G. users and dealers

CHAPTER 262  
ELECTRIC FUEL EXCISE TAX

262.1(452A)	Tax imposed
262.2(452A)	Licensing
262.3(452A)	Filing of returns and payment of tax
262.4(452A)	Charging station verification and testing
262.5(452A)	Refunds
262.6(452A)	Exemption certificates

CHAPTERS 263 to 268  
Reserved

CHAPTER 269  
ADMINISTRATION OF MARIJUANA AND  
CONTROLLED SUBSTANCES STAMP TAX

269.1(453B)	Marijuana and controlled substances stamp tax
269.2(453B)	Sales of stamps
269.3(453B)	Refunds pertaining to unused stamps

CHAPTER 270  
LOCAL OPTION SALES AND SERVICES TAX

270.1(423B)	Definitions
270.2(423B)	Imposition of local option taxes and notification to the department
270.3(423B)	Administration
270.4(423B)	Filing returns; payment of tax; penalty and interest
270.5(423B)	Permits
270.6(423B)	Sales subject to local option sales and services tax
270.7(423B,423E)	Sales not subject to local option tax, including transactions subject to Iowa use tax
270.8(423B)	Local option sales and services tax payments to local governments
270.9(423B)	Allocation procedure when sourcing of local option sales tax remitted to the department is unknown
270.10(423B)	Application of payments
270.11(423B)	Motor vehicle, recreational vehicle, and recreational boat rental subject to local option sales and services tax
270.12(423B)	Computation of local option tax due from mixed sales on excursion boats

CHAPTER 271  
NEW SCHOOL INFRASTRUCTURE LOCAL OPTION SALES AND SERVICES TAX—  
EFFECTIVE ON OR AFTER APRIL 1, 2003, THROUGH FISCAL YEARS  
ENDING DECEMBER 31, 2022

271.1(422E)	Use of revenues and definitions
271.2(422E)	Imposition of tax
271.3(422E)	Application of law
271.4(422E)	Collection of tax and distribution
271.5(422E)	Insufficient funds
271.6(422E)	Use of revenues by the school district
271.7(422E)	Bonds
271.8(422E)	28E agreements

CHAPTER 272  
FLOOD MITIGATION PROGRAM

272.1(418)	Flood mitigation program
272.2(418)	Definitions



- 272.3(418) Sales tax increment calculation
- 272.4(418) Sales tax increment fund

## CHAPTER 273

## REINVESTMENT DISTRICTS PROGRAM

- 273.1(15J) Purpose
- 273.2(15J) Definitions
- 273.3(15J) New state tax revenue calculations
- 273.4(15J) State reinvestment district fund
- 273.5(15J) Reinvestment project fund
- 273.6(15J) End of deposits—district dissolution

## CHAPTER 274

## LOCAL OPTION SALES TAX URBAN RENEWAL PROJECTS

- 274.1(423B) Urban renewal project
- 274.2(423B) Definitions
- 274.3(423B) Establishing sales and revenue growth
- 274.4(423B) Requirements for cities adopting an ordinance
- 274.5(423B) Identification of retail establishments
- 274.6(423B) Calculation of base year taxable sales amount
- 274.7(423B) Determination of tax growth increment amount
- 274.8(423B) Distribution of tax base and growth increment amounts
- 274.9(423B) Examples
- 274.10(423B) Ordinance term

## CHAPTER 275

## REBATE OF IOWA SALES TAX PAID

- 275.1(423) Sanctioned automobile racetrack facilities
- 275.2(423) Baseball and softball complex sales tax rebate
- 275.3(423) Raceway facility sales tax rebate

## CHAPTER 276

## FACILITATING BUSINESS RAPID RESPONSE TO STATE-DECLARED DISASTERS

- 276.1(29C) Purpose
- 276.2(29C) Definitions
- 276.3(29C) Disaster or emergency-related work

## CHAPTER 277

## SALES AND USE TAX REFUND FOR BIODIESEL PRODUCTION

- 277.1(423) Biodiesel production refund

## CHAPTER 278

## REFUNDS FOR ELIGIBLE BUSINESSES UNDER ECONOMIC DEVELOPMENT

## AUTHORITY PROGRAMS

- 278.1(15) Sales and use tax refund for eligible businesses

## CHAPTER 279

## Reserved

## CHAPTER 280

## RECEIPTS SUBJECT TO USE TAX

- 280.1(423) Transactions consummated outside this state
- 280.2(423) Goods coming into this state
- 280.3(423) Sales by federal government or agencies to consumers

- 280.4(423) Sales for lease of vehicles subject to registration—taxation and exemptions
- 280.5(423) Motor vehicle use tax on long-term leases
- 280.6(423) Sales of aircraft subject to registration
- 280.7(423) Communication services

## CHAPTER 281

## RECEIPTS EXEMPT FROM USE TAX

- 281.1(423) Tangible personal property and taxable services subject to sales tax
- 281.2(423) Sales tax exemptions applicable to use tax
- 281.3(423) Mobile homes and manufactured housing
- 281.4(423) Exemption for vehicles used in interstate commerce
- 281.5(423) Exemption for transactions if sales tax paid
- 281.6(423) Exemption for ships, barges, and other waterborne vessels
- 281.7(423) Exemption for containers
- 281.8(423) Exemption for building materials used outside this state
- 281.9(423) Exemption for vehicles subject to registration
- 281.10(423) Exemption for vehicles operated under Iowa Code chapter 326
- 281.11(423) Exemption for vehicles purchased for rental or lease
- 281.12(423) Exemption for vehicles previously purchased for rental
- 281.13(423) Exempt use of aircraft on and after July 1, 1999
- 281.14(423) Exemption for tangible personal property brought into Iowa under Iowa Code section 29C.24

## CHAPTER 282

RECEIPTS SUBJECT TO USE TAX DEPENDING ON  
METHOD OF TRANSACTION

- 282.1 Reserved
- 282.2(423) Federal manufacturer's or retailer's excise tax
- 282.3(423) Fuel consumed in creating power, heat or steam for processing or generating electric current
- 282.4(423) Repair of tangible personal property outside the state of Iowa
- 282.5(423) Taxation of American Indians
- 282.6(422,423) Exemption for property used in Iowa only in interstate commerce
- 282.7(423) Property used to manufacture certain vehicles to be leased
- 282.8(423) Out-of-state rental of vehicles subject to registration subsequently used in Iowa
- 282.9(423) Sales of mobile homes, manufactured housing, and related property and services
- 282.10(423) Tax imposed on the use of manufactured housing as tangible personal property and as real estate

## CHAPTER 283

## Reserved

## CHAPTER 284

## EXEMPT SALES

- 284.1(422,423) Gross receipts expended for educational, religious, and charitable purposes
- 284.2(422) Fuel used in processing—when exempt
- 284.3(422,423) Processing exemptions
- 284.4 Reserved
- 284.5(422,423) Sales to the American Red Cross, the Coast Guard Auxiliary, Navy-Marine Corps Relief Society, and U.S.O
- 284.6(422,423) Sales of vehicles subject to registration—new and used—by dealers
- 284.7(422,423) Sales to certain federal corporations
- 284.8(422) Sales in interstate commerce—goods transported or shipped from this state

284.9(422,423)	Sales of breeding livestock, fowl and certain other property used in agricultural production
284.10(422,423)	Materials used for seed inoculations
284.11(422,423)	Educational institution
284.12(422)	Coat or hat checkrooms
284.13(422,423)	Railroad rolling stock
284.14(422,423)	Chemicals, solvents, sorbents, or reagents used in processing
284.15(422,423)	Demurrage charges
284.16(422,423)	Sale of a draft horse
284.17(422,423)	Beverage container deposits
284.18(422,423)	Films, video tapes and other media, exempt rental and sale
284.19(422,423)	Gross receipts from the sale or rental of tangible personal property or from services performed, rendered, or furnished to certain nonprofit corporations exempt from tax
284.20(422)	Raffles
284.21	Reserved
284.22(422,423)	Modular homes
284.23(422,423)	Sales to other states and their political subdivisions
284.24(422)	Nonprofit private museums
284.25(422,423)	Exempt sales by excursion boat licensees
284.26(422,423)	Bedding for agricultural livestock or fowl
284.27(422,423)	Statewide notification center service exemption
284.28(422,423)	State fair and fair societies
284.29(422,423)	Reciprocal shipment of wines
284.30(422,423)	Nonprofit organ procurement organizations
284.31(422,423)	Sale of electricity to water companies
284.32(422)	Food and beverages sold by certain organizations are exempt
284.33(422,423)	Sales of building materials, supplies and equipment to not-for-profit rural water districts
284.34(422,423)	Sales to hospices
284.35(422,423)	Sales of livestock ear tags
284.36(422,423)	Sale or rental of information services
284.37(422,423)	Temporary exemption from sales tax on certain utilities
284.38(422,423)	State sales tax phase-out on energies
284.39(422,423)	Art centers
284.40(422,423)	Community action agencies
284.41(422,423)	Legislative service bureau

## CHAPTER 285

TAXABLE AND EXEMPT SALES DETERMINED BY METHOD  
OF TRANSACTION OR USAGE

285.1(422,423)	Tangible personal property purchased from the United States government
285.2(422,423)	Sales of butane, propane and other like gases in cylinder drums, etc.
285.3(422,423)	Chemical compounds used to treat water
285.4(422)	Mortgages and trustees
285.5(423)	Sales to federal, state, county, municipal, or tribal government or the government's agencies or instrumentalities
285.6(422,423)	Relief agencies
285.7(422,423)	Containers, including packing cases, shipping cases, wrapping material and similar items
285.8(422)	Auctioneers
285.9(422)	Sales by farmers

285.10(422,423)	Florists
285.11(422,423)	Landscaping materials
285.12(422,423)	Hatcheries
285.13(422,423)	Sales by the state of Iowa, its agencies and instrumentalities
285.14(422,423)	Sales of livestock and poultry feeds
285.15(422,423)	Student fraternities and sororities
285.16(422,423)	Photographers and photostaters
285.17(422,423)	Gravel and stone
285.18(422,423)	Sale of ice
285.19(422,423)	Antiques, curios, old coins or collector's postage stamps
285.20(422,423)	Communication services
285.21(422,423)	Morticians or funeral directors
285.22(422,423)	Physicians, dentists, surgeons, ophthalmologists, oculists, optometrists, and opticians
285.23(422)	Veterinarians
285.24(422,423)	Hospitals, infirmaries and sanitariums
285.25(422,423)	Warranties and maintenance contracts
285.26(422)	Service charge and gratuity
285.27(422)	Advertising agencies, commercial artists, and designers
285.28(422,423)	Casual sales
285.29(422,423)	Processing, a definition of the word, its beginning and completion characterized with specific examples of processing
285.30(422)	Taxation of American Indians
285.31(422,423)	Tangible personal property purchased by one who is engaged in the performance of a service
285.32	Reserved
285.33(422,423)	Printers' and publishers' supplies exemption with retroactive effective date
285.34(422,423)	Automatic data processing
285.35(422,423)	Drainage tile
285.36(422,423)	True leases and purchases of tangible personal property by lessors
285.37(422,423)	Motor fuel, special fuel, aviation fuels and gasoline
285.38(422,423)	Urban transit systems
285.39(422,423)	Sales or services rendered, furnished, or performed by a county or city
285.40(422,423)	Renting of rooms
285.41(422,423)	Envelopes for advertising
285.42(422,423)	Newspapers, free newspapers and shoppers' guides
285.43(422,423)	Written contract
285.44(422,423)	Sale or rental of farm machinery and equipment
285.45	Reserved
285.46(422,423)	Automotive fluids
285.47(422,423)	Maintenance or repair of fabric or clothing
285.48(422,423)	Sale or rental of farm machinery, equipment, replacement parts, and repairs used in livestock, dairy, or plant production
285.49(422,423)	Aircraft sales, rental, component parts, and services exemptions prior to, on, and after July 1, 1999
285.50(422,423)	Property used by a lending organization
285.51(422,423)	Sales to nonprofit legal aid organizations
285.52(422,423)	Irrigation equipment used in farming operations
285.53(422,423)	Sales to persons engaged in the consumer rental purchase business
285.54(422,423)	Sales of advertising material
285.55(422,423)	Drop shipment sales
285.56(422,423)	Wind energy conversion property

285.57(422,423)	Exemptions applicable to the production of flowering, ornamental, and vegetable plants
285.58	Reserved
285.59(422,423)	Exempt sales to nonprofit hospitals
285.60(422,423)	Exempt sales of gases used in the manufacturing process
285.61(422,423)	Exclusion from tax for property delivered by certain media

## CHAPTERS 286 and 287

Reserved

## CHAPTER 288

## DETERMINATION OF A SALE AND SALE PRICE

288.1 and 288.2	Reserved
288.3(423)	Exemption certificates, direct pay permits, fuel used in processing, and beer and wine wholesalers
288.4 to 288.7	Reserved
288.8(423)	Returned merchandise
288.9 and 288.10	Reserved
288.11(423)	Leased departments
288.12(423)	Excise tax included in and excluded from gross receipts
288.13(423)	Freight, other transportation charges, and exclusions from the exemption applicable to these services
288.14	Reserved
288.15(423)	Premiums and gifts

## CHAPTER 289

UNDERGROUND STORAGE TANK RULES  
INCORPORATED BY REFERENCE

289.1(424)	Rules incorporated
------------	--------------------

## CHAPTERS 290 to 299

Reserved

TITLE IV  
*INDIVIDUAL INCOME TAX*CHAPTER 300  
ADMINISTRATION

300.1(422)	Definitions
300.2(422)	Statute of limitations
300.3(422)	Retention of records
300.4(422)	Authority for deductions
300.5(422)	Jeopardy assessments
300.6(422)	Information deemed confidential
300.7	Reserved
300.8(422)	Delegations to audit and examine
300.9(422)	Bonding procedure
300.10(422)	Indexation
300.11(422)	Appeals of notices of assessment and notices of denial of taxpayer's refund claims
300.12(422)	Indexation of the optional standard deduction for inflation
300.13(422)	Reciprocal tax agreements
300.14(422)	Information returns for reporting income payments to the department of revenue

- 300.15(422) Relief from joint and several liability under Iowa Code section 422.21(7) for substantial understatement of tax attributable to nonrequesting spouse or former spouse
- 300.16(422) Preparation of taxpayers' returns by department employees
- 300.17(422) Resident determination
- 300.18(422) Tax treatment of income repaid in current tax year which had been reported on prior Iowa individual income tax return

## CHAPTER 301

## FILING RETURN AND PAYMENT OF TAX

- 301.1(422) Who must file
- 301.2(422) Time and place for filing
- 301.3(422) Form for filing
- 301.4(422) Filing status
- 301.5(422) Payment of tax
- 301.6(422) Minimum tax
- 301.7(422) Tax on lump-sum distributions
- 301.8(422) State income tax limited to taxpayer's net worth immediately before the distressed sale
- 301.9(422) Special tax computation for all low-income taxpayers except single taxpayers
- 301.10(422) Election to report excess income from sale or exchange of livestock due to drought in the next tax year
- 301.11(422) Forgiveness of tax for an individual whose federal income tax was forgiven because the individual was killed outside the United States due to military or terroristic action
- 301.12(422) Tax benefits for persons in the armed forces deployed outside the United States and for certain other persons serving in support of those forces
- 301.13 Reserved
- 301.14(422) Tax benefits for persons serving in support of the Bosnia-Herzegovina hazardous duty area
- 301.15(422) Special tax computation for taxpayers who are 65 years of age or older

## CHAPTER 302

## DETERMINATION OF NET INCOME

- 302.1(422) Net income defined
- 302.2(422) Interest and dividends from federal securities
- 302.3(422) Interest and dividends from foreign securities and securities of state and other political subdivisions
- 302.4 Reserved
- 302.5(422) Military pay
- 302.6(422) Interest and dividend income
- 302.7(422) Current year capital gains and losses
- 302.8(422) Gains and losses on property acquired before January 1, 1934
- 302.9(422) Work opportunity tax credit and alcohol and cellulosic biofuel fuels credit
- 302.10 and 302.11 Reserved
- 302.12(422) Income from partnerships or limited liability companies
- 302.13(422) Subchapter "S" income
- 302.14(422) Contract sales
- 302.15(422) Reporting of incomes by married taxpayers who file a joint federal return but elect to file separately for Iowa income tax purposes
- 302.16(422) Income of nonresidents
- 302.17(422) Income of part-year residents

302.18(422)	Net operating loss carrybacks and carryovers
302.19(422)	Casualty losses
302.20(422)	Adjustments to prior years
302.21(422)	Additional deduction for wages paid or accrued for work done in Iowa by certain individuals
302.22(422)	Disability income exclusion
302.23(422)	Social security benefits
302.24(99E)	Lottery prizes
302.25 and 302.26	Reserved
302.27(422)	Incomes from distressed sales of qualifying taxpayers
302.28	Reserved
302.29(422)	Intangible drilling costs
302.30(422)	Percentage depletion
302.31(422)	Away-from-home expenses of state legislators
302.32(422)	Interest and dividends from regulated investment companies which are exempt from federal income tax
302.33	Reserved
302.34(422)	Exemption of restitution payments for persons of Japanese ancestry
302.35(422)	Exemption of Agent Orange settlement proceeds received by disabled veterans or beneficiaries of disabled veterans
302.36(422)	Exemption of interest earned on bonds issued to finance beginning farmer loan program
302.37(422)	Exemption of interest from bonds issued by the Iowa comprehensive petroleum underground storage tank fund board
302.38	Reserved
302.39(422)	Exemption of interest from bonds or notes issued to fund the 911 emergency telephone system
302.40(422)	Exemption of active-duty military pay of national guard personnel and armed forces reserve personnel received for services related to operation desert shield
302.41	Reserved
302.42(422)	Depreciation of speculative shell buildings
302.43(422)	Retroactive exemption for payments received for providing unskilled in-home health care services to a relative
302.44(422,541A)	Individual development accounts
302.45(422)	Exemption for distributions from pensions, annuities, individual retirement accounts, or deferred compensation plans received by nonresidents of Iowa
302.46(422)	Taxation of compensation of nonresident members of professional athletic teams
302.47(422)	Partial exclusion of pensions and other retirement benefits for disabled individuals, individuals who are 55 years of age or older, surviving spouses, and survivors
302.48(422)	Health insurance premiums deduction
302.49(422)	Employer social security credit for tips
302.50(422)	Computing state taxable amounts of pension benefits from state pension plans
302.51(422)	Exemption of active-duty military pay of national guard personnel and armed forces military reserve personnel for overseas services pursuant to military orders for peacekeeping in the Bosnia-Herzegovina area
302.52(422)	Mutual funds
302.53(422)	Deduction for contributions by taxpayers to the Iowa educational savings plan trust and addition to income for refunds of contributions previously deducted
302.54(422)	Roth individual retirement accounts
302.55(422)	Exemption of income payments for victims of the Holocaust and heirs of victims
302.56(422)	Taxation of income from the sale of obligations of the state of Iowa and its political subdivisions

302.57(422)	Installment sales by taxpayers using the accrual method of accounting
302.58(422)	Exclusion of distributions from retirement plans by national guard members and members of military reserve forces of the United States
302.59	Reserved
302.60(422)	Additional first-year depreciation allowance
302.61(422)	Exclusion of active duty pay of national guard members and armed forces military reserve members for service under orders for Operation Iraqi Freedom, Operation Noble Eagle, Operation Enduring Freedom or Operation New Dawn
302.62(422)	Deduction for overnight expenses not reimbursed for travel away from home of more than 100 miles for performance of service as a member of the national guard or armed forces military reserve
302.63(422)	Exclusion of income from military student loan repayments
302.64(422)	Exclusion of death gratuity payable to an eligible survivor of a member of the armed forces, including a member of a reserve component of the armed forces who has died while on active duty
302.65(422)	Section 179 expensing
302.66(422)	Deduction for certain unreimbursed expenses relating to a human organ transplant
302.67(422)	Deduction for alternative motor vehicles
302.68(422)	Injured veterans grant program
302.69(422)	Exclusion of ordinary or capital gain income realized as a result of involuntary conversion of property due to eminent domain
302.70(422)	Exclusion of income from sale, rental or furnishing of tangible personal property or services directly related to production of film, television or video projects
302.71(422)	Exclusion for certain victim compensation payments
302.72(422)	Exclusion of Vietnam Conflict veterans bonus
302.73(422)	Exclusion for health care benefits of nonqualified tax dependents
302.74(422)	Exclusion for AmeriCorps Segal Education Award
302.75(422)	Exclusion of certain amounts received from Iowa veterans trust fund
302.76(422)	Exemption of active duty pay for armed forces, armed forces military reserve, or the national guard
302.77(422)	Exclusion of biodiesel production refund
302.78(422)	Allowance of certain deductions for 2008 tax year
302.79(422)	Special filing provisions related to 2010 tax changes
302.80(422)	Exemption for military retirement pay
302.81(422)	Iowa ABLE savings plan trust
302.82(422,541B)	First-time homebuyer savings accounts
302.83(422)	Like-kind exchanges of personal property completed after December 31, 2017, but before tax periods beginning on or after January 1, 2020
302.84(422)	Broadband infrastructure grant exemption
302.85(422)	Interest expense deduction adjustments
302.86(422)	COVID-19 grant exclusion
302.87(422)	Capital gain deduction for certain types of net capital gains
302.88(422)	Net income from a farm tenancy agreement covering real property

## CHAPTER 303

## DETERMINATION OF TAXABLE INCOME

303.1(422)	Verification of deductions required
303.2(422)	Federal rulings and regulations
303.3(422)	Federal income tax deduction and federal refund
303.4(422)	Optional standard deduction
303.5(422)	Itemized deductions
303.6(422)	Itemized deductions—separate returns by spouses



303.7(422)	Itemized deductions—part-year residents
303.8(422)	Itemized deductions—nonresidents
303.9(422)	Annualizing income
303.10(422)	Income tax averaging
303.11(422)	Reduction in state itemized deductions for certain high-income taxpayers
303.12(422)	Deduction for home mortgage interest for taxpayers with mortgage interest credit
303.13(422)	Iowa income taxes and Iowa tax refund

## CHAPTER 304

## ADJUSTMENTS TO COMPUTED TAX AND TAX CREDITS

304.1(257,422)	School district surtax
304.2(422D)	Emergency medical services income surtax
304.3(422)	Exemption credits
304.4(422)	Tuition and textbook credit for expenses incurred for dependents attending grades kindergarten through 12 in Iowa
304.5(422)	Nonresident and part-year resident credit
304.6(422)	Out-of-state tax credits
304.7(422)	Out-of-state tax credit for minimum tax
304.8(422)	Withholding and estimated tax credits
304.9(422)	Motor fuel credit
304.10(422)	Alternative minimum tax credit for minimum tax paid in a prior tax year
304.11(15,422)	Research activities credit
304.12(422)	New jobs credit
304.13(422)	Earned income credit
304.14(15)	Investment tax credit—new jobs and income program and enterprise zone program
304.15(422)	Child and dependent care credit
304.16(422)	Franchise tax credit
304.17(15E)	Eligible housing business tax credit
304.18(422)	Assistive device tax credit
304.19(404A,422)	Historic preservation and cultural and entertainment district tax credit for projects with Part 2 applications approved and tax credits reserved prior to July 1, 2014
304.20(422)	Ethanol blended gasoline tax credit
304.21(15E)	Eligible development business investment tax credit
304.22(15E,422)	Venture capital credits
304.23(15)	New capital investment program tax credits
304.24(15E,422)	Endow Iowa tax credit
304.25(422)	Soy-based cutting tool oil tax credit
304.26(15I,422)	Wage-benefits tax credit
304.27(422,476B)	Wind energy production tax credit
304.28(422,476C)	Renewable energy tax credit
304.29(15)	High quality job creation program
304.30(15E,422)	Economic development region revolving fund tax credit
304.31(422)	Early childhood development tax credit
304.32(422)	School tuition organization tax credit
304.33(422)	E-85 gasoline promotion tax credit
304.34(422)	Biodiesel blended fuel tax credit
304.35(422)	Soy-based transformer fluid tax credit
304.36(16,422)	Agricultural assets transfer tax credit and custom farming contract tax credit
304.37(15,422)	Film qualified expenditure tax credit
304.38(15,422)	Film investment tax credit
304.39(422)	Ethanol promotion tax credit
304.40(422)	Charitable conservation contribution tax credit

304.41(15,422)	Redevelopment tax credit
304.42(15)	High quality jobs program
304.43(16,422)	Disaster recovery housing project tax credit
304.44(422)	Deduction of credits
304.45(15)	Aggregate tax credit limit for certain economic development programs
304.46(422)	E-15 plus gasoline promotion tax credit
304.47(422)	Geothermal heat pump tax credit
304.48(422)	Solar energy system tax credit
304.49(422)	Volunteer fire fighter, volunteer emergency medical services personnel member, and reserve peace officer tax credit
304.50(422)	Taxpayers trust fund tax credit
304.51(422)	From farm to food donation tax credit
304.52(422)	Adoption tax credit
304.53(15)	Workforce housing tax incentives program
304.54(404A,422)	Historic preservation and cultural and entertainment district tax credit for projects registered on or after July 1, 2014, and before August 15, 2016
304.55(404A,422)	Historic preservation and cultural and entertainment district tax credit for projects registered on or after August 15, 2016
304.56(15,422)	Renewable chemical production tax credit program
304.57(15E,422)	Hoover presidential library tax credit

## CHAPTER 305

## ASSESSMENTS AND REFUNDS

305.1(422)	Notice of discrepancies
305.2(422)	Notice of assessment, supplemental assessments and refund adjustments
305.3(422)	Overpayments of tax
305.4(422)	Optional designations of funds by taxpayer
305.5(422)	Abatement of tax
305.6 and 305.7	Reserved
305.8(422)	Livestock production credit refunds for corporate taxpayers and individual taxpayers

## CHAPTER 306

## PENALTY AND INTEREST

306.1(422)	Penalty
306.2(422)	Computation of interest on unpaid tax
306.3(422)	Computation of interest on refunds resulting from net operating losses
306.4(422)	Computation of interest on overpayments

## CHAPTER 307

## WITHHOLDING

307.1(422)	Who must withhold
307.2(422)	Computation of amount withheld
307.3(422)	Forms, returns, and reports
307.4(422)	Withholding on nonresidents
307.5(422)	Penalty and interest
307.6(422)	Withholding tax credit to workforce development fund
307.7(422)	ACE training program credits from withholding
307.8(260E)	New job tax credit from withholding
307.9(15)	Supplemental new jobs credit from withholding and alternative credit for housing assistance programs
307.10(403)	Targeted jobs withholding tax credit

CHAPTER 308  
ESTIMATED INCOME TAX FOR INDIVIDUALS

- 308.1(422) Who must pay estimated income tax
- 308.2(422) Time for filing and payment of tax
- 308.3(422) Estimated tax for nonresidents
- 308.4(422) Special estimated tax periods
- 308.5(422) Reporting forms
- 308.6(422) Penalty—underpayment of estimated tax
- 308.7(422) Estimated tax carryforwards and how the carryforward amounts are affected under different circumstances

CHAPTERS 309 to 399  
Reserved

TITLE V  
*PASS-THROUGH ENTITY INCOME TAX*

CHAPTER 400  
ADMINISTRATION

CHAPTER 401  
PARTNERSHIPS

- 401.1(422) General rule
- 401.2(422) Partnership returns
- 401.3(422) Contents of partnership return
- 401.4(422) Distribution and taxation of partnership income

CHAPTER 402  
S CORPORATIONS

CHAPTER 403  
APPORTIONMENT OF INCOME FOR RESIDENT  
SHAREHOLDERS OF S CORPORATIONS

- 403.1(422) Apportionment of income for resident shareholders of S corporations
- 403.2 Reserved
- 403.3(422) Distributions
- 403.4(422) Computation of net S corporation income
- 403.5(422) Computation of federal tax on S corporation income
- 403.6(422) Income allocable to Iowa
- 403.7(422) Credit for taxes paid to another state
- 403.8 and 403.9 Reserved
- 403.10(422) Example for tax periods beginning on or after January 1, 2002

CHAPTER 404  
COMPOSITE RETURNS FOR TAX YEARS BEGINNING PRIOR TO JANUARY 1, 2022

- 404.1(422) Composite returns
- 404.2(422) Definitions
- 404.3(422) Filing requirements
- 404.4 Reserved
- 404.5(422) Composite return required by director
- 404.6(422) Determination of composite Iowa income
- 404.7(422) Determination of composite Iowa tax
- 404.8(422) Estimated tax
- 404.9(422) Time and place for filing
- 404.10(422) Repeal—transition rule

## CHAPTER 405

## COMPOSITE RETURNS FOR TAX YEARS BEGINNING ON OR AFTER JANUARY 1, 2022

405.1(422)	Composite returns
405.2(422)	Definitions
405.3(422)	Filing and payment for pass-through entities
405.4(422)	Nonresident member determination
405.5(422)	Exceptions to the composite return requirement
405.6(422)	Election out of the composite return tax requirement
405.7(422)	Determination of composite return tax
405.8(422)	Filing for nonresident members—composite tax credits
405.9(422)	Composite returns for nonresidents who are not members of a pass-through entity

## CHAPTERS 406 to 499

## Reserved

## TITLE VI

## CORPORATION INCOME TAX

## CHAPTER 500

## ADMINISTRATION

500.1(422)	Definitions
500.2(422)	Statutes of limitation
500.3(422)	Retention of records
500.4(422)	Cancellation of authority to do business
500.5(422)	Authority for deductions
500.6(422)	Jeopardy assessments
500.7(422)	Information confidential
500.8	Reserved
500.9(422)	Delegation of authority to audit and examine
500.10(422)	Corporate income tax rate adjustments

## CHAPTER 501

FILING RETURNS, PAYMENT OF TAX,  
PENALTY AND INTEREST, AND TAX CREDITS

501.1(422)	Who must file
501.2(422)	Time and place for filing return
501.3(422)	Form for filing
501.4(422)	Payment of tax
501.5(422)	Minimum tax
501.6(422)	Motor fuel credit
501.7(422)	Research activities credit
501.8(422)	New jobs credit
501.9	Reserved
501.10(15)	New jobs and income program tax credits
501.11(422)	Refunds and overpayments
501.12(422)	Deduction of credits
501.13(422)	Livestock production credits
501.14(15E)	Enterprise zone tax credits
501.15(15E)	Eligible housing business tax credit
501.16(422)	Franchise tax credit
501.17(422)	Assistive device tax credit
501.18(404A,422)	Historic preservation and cultural and entertainment district tax credit for projects with Part 2 applications approved and tax credits reserved prior to July 1, 2014
501.19(422)	Ethanol blended gasoline tax credit

501.20(15E)	Eligible development business investment tax credit
501.21(15E,422)	Venture capital credits
501.22(15)	New capital investment program tax credits
501.23(15E,422)	Endow Iowa tax credit
501.24(422)	Soy-based cutting tool oil tax credit
501.25(15I,422)	Wage-benefits tax credit
501.26(422,476B)	Wind energy production tax credit
501.27(422,476C)	Renewable energy tax credit
501.28(15)	High quality job creation program
501.29(15E,422)	Economic development region revolving fund tax credit
501.30(422)	E-85 gasoline promotion tax credit
501.31(422)	Biodiesel blended fuel tax credit
501.32(422)	Soy-based transformer fluid tax credit
501.33(16,422)	Agricultural assets transfer tax credit and custom farming contract tax credit
501.34(15,422)	Film qualified expenditure tax credit
501.35(15,422)	Film investment tax credit
501.36(422)	Ethanol promotion tax credit
501.37(422)	Charitable conservation contribution tax credit
501.38(422)	School tuition organization tax credit
501.39(15,422)	Redevelopment tax credit
501.40(15)	High quality jobs program
501.41(15)	Aggregate tax credit limit for certain economic development programs
501.42(16,422)	Disaster recovery housing project tax credit
501.43(422)	E-15 plus gasoline promotion tax credit
501.44(422)	Solar energy system tax credit
501.45(422)	From farm to food donation tax credit
501.46(15)	Workforce housing tax incentives program
501.47(404A,422)	Historic preservation and cultural and entertainment district tax credit for projects registered on or after July 1, 2014, and before August 15, 2016
501.48(404A,422)	Historic preservation and cultural and entertainment district tax credit for projects registered on or after August 15, 2016
501.49(15,422)	Renewable chemical production tax credit program
501.50(15E,422)	Hoover presidential library tax credit

## CHAPTER 502

### DETERMINATION OF NET INCOME

502.1(422)	Computation of net income for corporations
502.2(422)	Net operating loss carrybacks and carryovers
502.3(422)	Capital loss carryback
502.4(422)	Net operating and capital loss carrybacks and carryovers
502.5(422)	Interest and dividends from federal securities
502.6(422)	Interest and dividends from foreign securities, and securities of state and their political subdivisions
502.7(422)	Safe harbor leases
502.8(422)	Additions to federal taxable income
502.9(422)	Gains and losses on property acquired before January 1, 1934
502.10(422)	Work opportunity tax credit and alcohol and cellulosic biofuel fuels credit
502.11(422)	Additional deduction for wages paid or accrued for work done in Iowa by certain individuals
502.12(422)	Federal income tax deduction
502.13(422)	Iowa income taxes and Iowa tax refund
502.14(422)	Method of accounting, accounting period

502.15(422)	Consolidated returns
502.16(422)	Federal rulings and regulations
502.17(422)	Depreciation of speculative shell buildings
502.18(422)	Deduction of multipurpose vehicle registration fee
502.19(422)	Deduction of foreign dividends
502.20(422)	Employer social security credit for tips
502.21(422)	Deductions related to the Iowa educational savings plan trust
502.22(422)	Additional first-year depreciation allowance
502.23(422)	Section 179 expensing
502.24(422)	Exclusion of ordinary or capital gain income realized as a result of involuntary conversion of property due to eminent domain
502.25(422)	Exclusion of income from sale, rental or furnishing of tangible personal property or services directly related to production of film, television, or video projects
502.26(422)	Exclusion of biodiesel production refund
502.27(422)	Like-kind exchanges of personal property completed after December 31, 2017, but before tax periods beginning on or after January 1, 2020
502.28(422)	Broadband infrastructure grant exemption
502.29(422)	Interest expense deduction adjustments
502.30(422)	COVID-19 grant exclusion

#### CHAPTER 503

##### ALLOCATION AND APPORTIONMENT

503.1(422)	Basis of corporate tax
503.2(422)	Allocation or apportionment of investment income
503.3(422)	Application of related expense to allocable interest, dividends, rents and royalties—tax periods beginning on or after January 1, 1978
503.4(422)	Net gains and losses from the sale of assets
503.5(422)	Where income is derived from the manufacture or sale of tangible personal property
503.6(422)	Apportionment of income derived from business other than the manufacture or sale of tangible personal property
503.7(422)	Apportionment of income of transportation, communications, and certain public utilities corporations
503.8(422)	Apportionment of income derived from more than one business activity carried on within a single corporate structure
503.9(422)	Allocation and apportionment of income in special cases

#### CHAPTER 504

##### ASSESSMENTS, REFUNDS, APPEALS

504.1(422)	Notice of discrepancies
504.2(422)	Notice of assessment
504.3(422)	Refund of overpaid tax
504.4(421)	Abatement of tax
504.5(422)	Protests

#### CHAPTER 505

##### ESTIMATED TAX FOR CORPORATIONS

505.1(422)	Who must pay estimated tax
505.2(422)	Time for filing and payment of tax
505.3(422)	Special estimate periods
505.4(422)	Reporting forms
505.5(422)	Penalties
505.6(422)	Overpayment of estimated tax

## CHAPTERS 506 to 599

## Reserved

TITLE VII  
*FRANCHISE TAX*CHAPTER 600  
ADMINISTRATION

600.1(422)	Definitions
600.2(422)	Statutes of limitation
600.3(422)	Retention of records
600.4(422)	Authority for deductions
600.5(422)	Jeopardy assessments
600.6(422)	Information deemed confidential
600.7	Reserved
600.8(422)	Delegation to audit and examine

## CHAPTER 601

FILING RETURNS, PAYMENT OF TAX, PENALTY AND INTEREST,  
AND TAX CREDITS

601.1(422)	Who must file
601.2(422)	Time and place for filing return
601.3(422)	Form for filing
601.4(422)	Payment of tax
601.5(422)	Minimum tax
601.6(422)	Refunds and overpayments
601.7(422)	Allocation of franchise tax revenues
601.8(15E)	Eligible housing business tax credit
601.9(15E)	Eligible development business investment tax credit
601.10(404A,422)	Historic preservation and cultural and entertainment district tax credit
601.11(15E,422)	Venture capital credits
601.12(15)	New capital investment program tax credits
601.13(15E,422)	Endow Iowa tax credit
601.14(15I,422)	Wage-benefits tax credit
601.15(422,476B)	Wind energy production tax credit
601.16(422,476C)	Renewable energy tax credit
601.17(15)	High quality job creation program
601.18(15E,422)	Economic development region revolving fund tax credit
601.19(15,422)	Film qualified expenditure tax credit
601.20(15,422)	Film investment tax credit
601.21(15)	High quality jobs program
601.22(422)	Solar energy system tax credit
601.23(15)	Workforce housing tax incentives program
601.24(422)	Deduction of credits
601.25(15E,422)	Hoover presidential library tax credit

## CHAPTER 602

## DETERMINATION OF NET INCOME

602.1(422)	Computation of net income for financial institutions
602.2(422)	Net operating loss carrybacks and carryovers
602.3(422)	Capital loss carryback
602.4(422)	Net operating and capital loss carrybacks and carryovers
602.5(422)	Interest and dividends from federal securities

602.6(422)	Interest and dividends from foreign securities and securities of states and other political subdivisions
602.7(422)	Safe harbor leases
602.8(422)	Additional deduction for wages paid or accrued for work done in Iowa by certain individuals
602.9(422)	Work opportunity tax credit
602.10(422)	Like-kind exchanges of personal property completed after December 31, 2017, but before tax periods beginning on or after January 1, 2020
602.11(422)	Gains and losses on property acquired before January 1, 1934
602.12(422)	Federal income tax deduction
602.13(422)	Iowa franchise taxes
602.14(422)	Method of accounting, accounting period
602.15(422)	Consolidated returns
602.16(422)	Federal rulings and regulations
602.17(15E,422)	Charitable contributions relating to the endow Iowa tax credit
602.18(422)	Depreciation of speculative shell buildings
602.19(422)	Deduction of multipurpose vehicle registration fee
602.20(422)	Disallowance of expenses to carry an investment subsidiary for tax years which begin on or after January 1, 1995
602.21(422)	S corporation and limited liability company financial institutions
602.22(422)	Deduction for contributions made to the endowment fund of the Iowa educational savings plan trust
602.23(422)	Additional first-year depreciation allowance
602.24(422)	Section 179 expensing

#### ALLOCATION AND APPORTIONMENT

602.25(422)	Basis of franchise tax
602.26(422)	Allocation and apportionment
602.27(422)	Net gains and losses from the sale of assets
602.28(422)	Apportionment factor
602.29(422)	Allocation and apportionment of income in special cases
602.30(422)	Broadband infrastructure grant exemption
602.31(422)	Interest expense deduction adjustments
602.32(422)	COVID-19 grant exclusion

#### CHAPTER 603

##### ASSESSMENTS, REFUNDS, APPEALS

603.1(422)	Notice of discrepancies
603.2(422)	Notice of assessment
603.3(422)	Refund of overpaid tax
603.4(421)	Abatement of tax
603.5(422)	Protests

#### CHAPTER 604

##### ESTIMATED TAX FOR FINANCIAL INSTITUTIONS

604.1(422)	Who must pay estimated tax
604.2(422)	Time for filing and payment of tax
604.3(422)	Special estimate periods
604.4(422)	Reporting forms
604.5(422)	Penalties
604.6(422)	Overpayment of estimated tax



## CHAPTERS 605 to 699

Reserved

## TITLE VIII

*FIDUCIARY INCOME TAX*

## CHAPTER 700

## FIDUCIARY INCOME TAX

700.1(422)	Administration
700.2(422)	Confidentiality
700.3(422)	Situs of trusts
700.4(422)	Fiduciary returns and payment of the tax
700.5(422)	Extension of time to file
700.6(422)	Penalties
700.7(422)	Interest or refunds on net operating loss carrybacks
700.8(422)	Reportable income and deductions
700.9(422)	Audits, assessments and refunds
700.10(422)	The income tax certificate of acquittance
700.11(422)	Appeals to the director

## CHAPTERS 701 to 799

Reserved

## TITLE IX

*TAX CREDITS*

## CHAPTER 800

## TAX CREDITS

## CHAPTERS 801 to 899

Reserved

## TITLE X

*INHERITANCE TAX*

## CHAPTER 900

## INHERITANCE TAX

900.1(450)	Administration
900.2(450)	Inheritance tax returns and payment of tax
900.3(450)	Audits, assessments and refunds
900.4(450)	Appeals
900.5(450)	Gross estate
900.6(450)	The net estate
900.7(450)	Life estate, remainder and annuity tables—in general
900.8(450B)	Special use valuation
900.9(450)	Market value in the ordinary course of trade
900.10(450)	Alternate valuation date
900.11(450)	Valuation—special problem areas
900.12(450)	The inheritance tax clearance
900.13(450)	No lien on the surviving spouse's share of the estate
900.14(450)	Computation of shares
900.15(450)	Applicability

CHAPTER 901  
IOWA ESTATE TAX

901.1(451)	Administration
901.2(451)	Confidential and nonconfidential information
901.3(451)	Tax imposed, tax returns, and tax due
901.4(451)	Audits, assessments and refunds
901.5(451)	Appeals
901.6(451)	Applicable rules

CHAPTER 902  
GENERATION SKIPPING TRANSFER TAX

902.1(450A)	Administration
902.2(450A)	Confidential and nonconfidential information
902.3(450A)	Tax imposed, tax due and tax returns
902.4(450A)	Audits, assessments and refunds
902.5(450A)	Appeals
902.6(450A)	Generation skipping transfers prior to Public Law 99-514
902.7(421)	Applicability